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Internal Audit Activities in the Office of the United Nations High Commissioner for Refugees (2013-2014)

Report of the Office of Internal Oversight Services

Summary

This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS) in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period from 1 July 2013 through 30 June 2014. It is provided pursuant to the decision of the Executive Committee to consider reports relating to programme and administrative oversight during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi)).

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I. Introduction

1. This report provides an overview of the internal audit services rendered by the Office of Internal Oversight Services (OIOS) to the Office of the United Nations High Commissioner for Refugees (UNHCR) during the period from 1 July 2013 through 30 June 2014. It is prepared for consideration during the 65th session of the Executive Committee of the High Commissioner's Programme, following consultation with the High Commissioner.

2. OIOS provides internal audit services to UNHCR in accordance with:

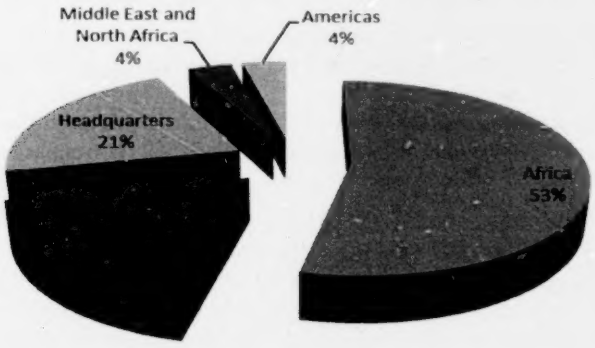
- The General Assembly resolutions that pertain to the mandate, functions and operations of OIOS, which include but are not limited to resolutions 48/218B, 54/244, 57/287B, 59/272 and 64/263;
- United Nations Financial Regulation 5.15;
- Article 12 of the *Financial rules for voluntary funds administered by the High Commissioner for Refugees*; and
- Secretary-General's Bulletin ST/SGB/273 on the establishment of the Office of Internal Oversight Services.

II. Overview of results

A. Audit coverage and ratings

3. OIOS completed 28 audits during the reporting period (see Annexes I and II for the list). Figure 1 shows the audit coverage of assignments by region.

Figure 1 – Reports issued from 1 July 2013 to 30 June 2014 by region



4. The audits were assigned one of the following ratings :

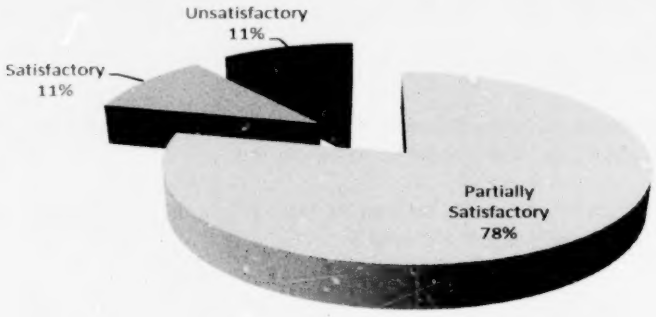
- *Satisfactory* ratings apply to audit results concluding that, in the opinion of OIOS, governance, risk management and internal control processes are adequately designed and operating effectively to provide reasonable assurance to management and stakeholders regarding the achievement of control or business objectives under review.
- *Partially satisfactory* ratings apply to audit results concluding that important (but not critical) deficiencies exist in governance, risk

management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

- *Unsatisfactory* ratings apply to audit results concluding that one or more significant and/or pervasive deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

5. Figure 2 shows the overall distribution of ratings for the 28 audits completed during the period:

Figure 2 – Ratings of reports issued from 1 July 2013 to 30 June 2014



6. The results of the audits are summarized below.

B. Headquarters and information and communications technology

7. OIOS completed six headquarters and information and communications technology (ICT) audits during the reporting period, which are listed in Annex I.

8. The reports for these audits included 1 critical and 31 important recommendations. Details of the critical recommendation are provided below.

Audit of the planning, delivery and monitoring of information systems services provided by the Division of Information Systems and Telecommunications in UNHCR

9. *The Connect and Collaborate project was not managed in accordance with the established governance process.* The Division of Information Systems and Telecommunications (DIST) did not: monitor the ongoing health of the ICT projects portfolio; conduct four mandatory ICT project reviews; establish a project steering committee; and have clarity on the individuals responsible for the management and delivery of the project. As a result, the Connect and Collaborate project was marked by significant time and cost overruns and had only 12, out of about 300, sites completed by the target date of 31 December 2013. Based on the audit recommendation, DIST established governance arrangements, identified a new project owner, re-established the project steering committee, and started conducting monthly project reviews. The recommendation remains open pending OIOS review of the ICT governance policy and processes.

C. Field operations

10. OIOS completed 22 field operations audits during the reporting period, which are listed in Annex II.

11. The reports for these audits included six critical and 124 important recommendations. Details of the six critical recommendations are provided below.

Audit of UNHCR operations in Afghanistan

12. *Financial verification of implementing partners needed improvement.* UNHCR Afghanistan offices did not: prepare annual financial monitoring and reporting plans in agreement with concerned implementing partners; indicate in reports the extent of monitoring and accounting checks conducted; and ensure that implementing partners took timely remedial actions to rectify shortcomings identified by project control teams. As a result, the quality and standard of verification reports were inadequate, which exposed the Representation to the risk of undetected overcharges and irregular transactions. OIOS recommended assigning a sufficient number of trained staff with appropriate skill sets to ensure proper financial verification of partners and adopting project control standard operating procedures. UNHCR developed standard operating procedures to strengthen arrangements for financial verification. The recommendation remains open pending the recruitment of two additional project control staff and completion of the planned training activities on financial verification for UNHCR staff and partners.

13. *Performance monitoring of implementing partners needed improvement.* The offices reviewed had not prepared the required annual performance monitoring plans in consultation and agreement with implementing partners; and project implementation progress had not been monitored, resulting in failure to detect sub-optimal delivery. For example, one implementing partner did not deliver the agreed outputs for a project costing $3.1 million, but this was not detected during performance monitoring; and another partner spent 34 to 58 per cent more than the approved budget for travel in 2011 and 2012, which remained undetected. OIOS recommended improving supervisory oversight and implementing appropriate procedures for the periodic review and monitoring of implementing partner activities. The recommendation remains open pending receipt of the annual project monitoring plans to ensure that agreed deliverables were provided.

14. *Inadequate follow-up on an implementing partner that failed to deliver its project commitments.* The UNHCR Representation in Afghanistan failed to monitor effective delivery of a project assigned to an implementing partner with a budget allocation of $3.1 million and it was questionable whether UNHCR derived value for money from its project investment. During the project implementation period, the project scope was reduced, but the project budget was not reduced accordingly. Additionally, the implementing partner was paid overhead costs in excess of the permitted seven per cent of total budget. OIOS recommended a review of project implementation to ascertain the extent to which project objectives were achieved and whether value for money was obtained, and that recoveries were made of any payments considered excessive. UNHCR reviewed the project and stated that while all agreed project deliverables were not provided, the project brought valuable insight into the socio-economic conditions of returning refugees and helped in guiding protection and programme interventions. UNHCR stated that in their assessment an amount of $291,075 had been overpaid to the partner, for which recovery was initiated. The recommendation remains open pending the recovery of the overpayments made to the implementing partner.

Audit of financial, procurement and asset management in UNHCR operations in Mozambique

15. *Controls over the processing of payments needed to be strengthened.* The UNHCR Representation in Mozambique lacked an effective control system to demonstrate that payments made in 2011 and 2012 were in compliance with relevant rules. The available vouchers were not consistently supported by appropriate and adequate documentation. One staff member wrote cheques,

prepared vouchers and performed bank reconciliations, thereby combining incompatible functions within one person. OIOS recommended that the Representation: ensure that it had sufficient staff resources dedicated to the processing of payment vouchers and that duties were segregated appropriately; and implement procedures for ensuring that processed payment vouchers were filed with their original supporting documents. The Representation took action by making arrangements for proper filing of records and initiating the process to assign staff for financial functions. It also revised its Delegation of Authority Plan to improve segregation of duties. The recommendation remains open pending the assumption of functions by finance staff.

16. *Inadequate controls over the filing of documents supporting payments.* Due to poor filing arrangements, the UNHCR Representation in Mozambique was only able to locate 36 payment vouchers, pertaining to expenditures of $1 million, out of the 103 selected for review. It was not able to locate the remaining 67 vouchers, which had a total value of $1.7 million. OIOS recommended that UNHCR ensure it provided appropriate training for staff handling administrative and finance functions; and that the missing vouchers were located. The Representation commenced training for its staff, was able to locate vouchers for $1.4 million, and was in the process of locating the remaining vouchers. The recommendation remains open pending completion of mandatory training for staff members, as well as retrieval and submission of the remaining unaccounted payment vouchers.

17. *Preparation of monthly bank reconciliations needed improvement.* Bank reconciliations were not performed accurately and on a timely basis. As a result, approximately $183,000 of offline payments were not detected and reconciled in a timely manner. OIOS recommended that an action plan be put in place to: (a) ensure that bank reconciliations were consistently prepared on a monthly basis; (b) reconstruct bank reconciliations not completed for prior periods; and (c) reconcile and record offline payments. UNHCR started to prepare bank reconciliations correctly and to prepare reconciliations for prior periods. It was also working on tracing the records for the offline payments. The recommendation remains open pending reconstruction of bank reconciliations for prior periods and recording of offline payments.

D. Advisory services

18. During field audits, OIOS provided advice as and when requested by the field offices. OIOS provided advice on the revised approach to managing implementing partners, which was under development by the Division of Financial and Administrative Management (DFAM). OIOS also provided advice on the design of controls related to the governance, risk management and compliance framework for the Managing for Systems, Resources and People (MSRP) system upgrade project (finance and supply chain).

III. Status of implementation of recommendations

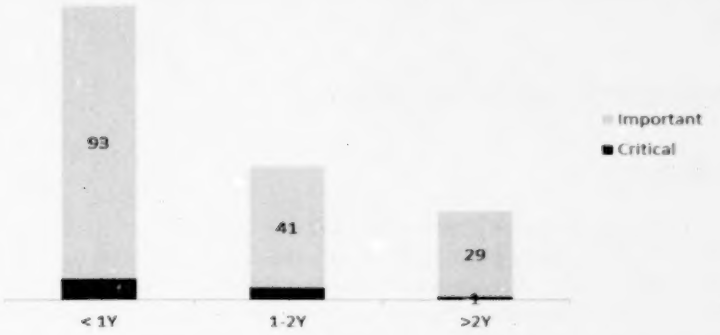
A. Overview of the reporting period

19. OIOS issued 162 recommendations for the 28 audits completed, out of which 155 (96 per cent) were important and seven (four per cent) were critical. Forty recommendations (25 per cent) were implemented between the end of audit field work and the issuance of relevant final reports. The breakdown of the recommendations by audit is provided in Annexes I and II.

B. Overview of open recommendations

20. At the end of the reporting period, there were 175 recommendations open, of which 163 were considered to be important and 12 were critical. Their ageing is shown in Figure 3.

Figure 3 – Age and classification of open recommendations as of 30 June 2014



21. During the reporting period, the number of open recommendations decreased from 192 as at 30 June 2013 to 175 as at 30 June 2014. The UNHCR Independent Audit and Oversight Committee (IAOC) and the UNHCR Internal Compliance and Accountability Committee (ICAC) played an important role in monitoring the implementation of recommendations.

22. A total of 30 open recommendations were over two years old at the end of the reporting period. A list of the audits that were the source of these recommendations is provided in Annex III. Nineteen of these recommendations require policy and systems changes for their implementation.

C. Past due critical recommendations

23. Annex IV provides details of the eight critical recommendations the implementation of which was overdue, together with the last update on the progress made to date. Five of the recommendations were expected to be implemented by the end of 2014.

24. OIOS will follow up with UNHCR management, the ICAC and the IAOC for implementation of these critical recommendations.

D. Overview of closed recommendations

25. During the year, 179 recommendations were closed, out of which 165 were fully implemented. Fourteen recommendations were closed without implementation because: the issues they addressed were overtaken by passage of time and/or were to be reassessed in other planned audits (13 recommendations); and despite action taken, UNHCR was unable to recover overpayments made to an implementing partner (one recommendation).

IV. Work planning

26. Annual risk-based work plans, covering the period 1 January to 31 December, were prepared for 2013 and 2014 in accordance with OIOS risk assessment and planning processes. The assignments identified for country

operations and headquarters divisions and bureaux were discussed with UNHCR management to validate and confirm the areas identified for audit. OIOS held discussions with the United Nations Board of Auditors (BOA), the Joint Inspection Unit (JIU), and UNHCR's Inspector General's Office (IGO) as a way of minimizing duplication and optimizing oversight coverage of UNHCR activities.

27. The IAOC also reviewed the 2014 work planning process and the proposed assignments.

28. The status of the engagements in the 2012 and 2013 work plans was reported to UNHCR management on a monthly basis and periodically discussed with the IAOC.

V. Staffing and budget resources

A. Staffing

29. OIOS had a total of 22 posts approved and dedicated to UNHCR activities for 2013 and 2014, as shown in Table 2. As at the end of June 2014, two out of the 22 posts were vacant. Recruitment for the D-1, Chief of UNHCR Audit Service based in Geneva was nearing completion, while recruitment for the P-4 vacant position based in Nairobi had been initiated. Based on a risk assessment carried out by OIOS to determine the resources required to implement its annual work plan, the High Commissioner, on the recommendation of the UNHCR Budget Committee, approved three additional P-3 auditor posts to be based in Amman, Jordan. The resources pertaining to these posts will be included in the 2014-2015 budget (revised) submitted for the approval of the Executive Committee.

Table 2 – Approved posts for 2013 and 2014

Location	Geneva		Nairobi		Resident Auditors*		Total	
Type of staff/ Year	2013	2014	2013	2014	2013	2014	2013	2014
Professional	9	9	5	5	4	4	18	18
General Service	3	3	1	1	--	--	4	4
Total	**12**	**12**	**6**	**6**	**4**	**4**	**22**	**22**

* Pakistan, Jordan and Senegal

B. Budget

30. Table 3 shows the budgets provided for internal audit for 2013 and 2014.

Table 3 - Internal audit budget for 2013 and 2014

Cost category	2013	2014
Staff costs	$4,486,023	$4,533,707
Non-staff	534,000	548,280
Total	**$5,020,023**	**$5,081,987**

VI. Cooperation and coordination

A. Independent Audit and Oversight Committee

31. OIOS attended the three IAOC meetings held during the reporting period to discuss work plan implementation and audit process matters. The meetings were considered very useful to assist in aligning the work of OIOS with the needs of UNHCR.

B. Internal Compliance and Accountability Committee

32. OIOS attended the four meetings held by ICAC during the reporting period. The issues discussed included: cross-cutting and recurrent audit results; assessment of recommendations requiring policy and system changes; ageing of recommendations; status of implementation of critical recommendations; OIOS reporting process; and ways to improve accountability in the organization.

C. UNHCR management

33. OIOS met with the directors of regional bureaux and divisions and representatives throughout the reporting period to discuss the timing, scope and objectives of audit assignments. OIOS continued to hold regular meetings with the Assistant High Commissioner (Operations) to discuss and resolve issues arising from audits.

D. United Nations oversight bodies

34. OIOS met regularly with BOA and JIU to share information and to minimize overlap in oversight activities. OIOS routinely shared work plans with BOA and JIU, notified them of audits during the planning stage, and provided them with copies of final reports.

E. UNHCR Inspector General's Office

35. OIOS and IGO met regularly during the reporting period to explore synergies and ways to improve information sharing especially during the planning and follow-up of assignments. Issues that arose during audits requiring investigation were referred to the IGO Investigation Service for follow-up.

F. Audit focal point, Audit Coordination Unit, Division of Financial and Administrative Management

36. The Director, Division of Financial and Administrative Management was the focal point for OIOS, and regular meetings were held with the Policy and Audit Coordination Unit, under the Director's purview. These meetings dealt with work plan issues, follow-up of responses to audit reports and recommendations, and financial and staff resource issues.

VII. Disclosure of audit reports

37. The United Nations General Assembly, in its resolution 67/258, adopted on 12 April 2013, agreed to publish OIOS audit reports on the OIOS website on a pilot basis by no later than 1 July 2013 until 31 December 2014. A final decision on the

continuation of the initiative shall be made in the context of the review of the OIOS mandate during the General Assembly's sixty-ninth session.

38. To implement this decision, OIOS began listing on its website, on a real-time basis as they are issued, those final internal audit reports issued on or after 1 June 2013. The audit reports themselves were made publicly available 30 days after their issuance, in order to afford senior management (other than those in management to whom the reports were directly issued) and Member States an opportunity to request access to the reports prior to their public release.

Annex I

Final reports issued from 1 July 2013 to 30 June 2014: Headquarters and information and communications technology

	Report number	*Assignment Title*	*Date of Final report*	*Rating*	*Important recommendations*	*Critical recommendations*
1	2013/070	Audit of the United Nations regular budget appropriation to UNHCR	27-Aug-13	Satisfactory	—	—
2	2013/095	Audit of the activities of the technical specialists networks in UNHCR Division of Programme Support and Management	18-Nov-13	Partially Satisfactory	6	—
3	2013/123	Audit of Managing for Systems, Resources and People System interfaces	16-Dec-13	Partially Satisfactory	5	—
4	2013/140	Audit of cash management in UNHCR	20-Dec-13	Partially Satisfactory	5	—
5	2014/049	Audit of the planning, delivery and monitoring of information systems services provided by the Division of Information Systems and Telecommunications in UNHCR	12-Jun-14	Unsatisfactory	6	1
6	2014/057	Audit of the management of the affiliated workforce of UNHCR	30-Jun-2014	Partially Satisfactory	9	—
				Total	31	1

Annex II

Final reports issued from 1 July 2013 to 30 June 2014: Field operations

	Report number	*Assignment Title*	*Date of Final report*	*Rating*	*Important recommendations*	*Critical recommendations*
1	2013/063	Audit of UNHCR operations in the Islamic Republic of Iran	02-Aug-13	Partially Satisfactory	5	—
2	2013/065	Audit of UNHCR operations in Nigeria	15-Aug-13	Partially Satisfactory	4	—
3	2013/072	Audit of UNHCR operations in Namibia	19-Sep-13	Satisfactory	1	—
4	2013/086	Audit of UNHCR operations in the Democratic Republic of the Congo	31-Oct-13	Partially Satisfactory	7	—
5	2013/088	Audit of UNHCR operations in the Republic of the Congo	07-Nov-13	Partially Satisfactory	4	—
6	2013/122	Audit of UNHCR operations in Nepal	12-Dec-13	Partially Satisfactory	5	—
7	2013/128	Audit of financial, procurement and asset management in UNHCR operations in Tanzania	18-Dec-13	Partially Satisfactory	9	—
8	2013/136	Audit of supply chain management in the UNHCR Representation in Pakistan	19-Dec-13	Partially Satisfactory	5	—
9	2013/137	Audit of regional activities managed by the UNHCR Bureaux for Africa	19-Dec-13	Satisfactory	—	—
10	2013/138	Audit of UNHCR operations in Botswana	20-Dec-13	Partially Satisfactory	6	—

	Report number	*Assignment Title*	*Date of Final report*	*Rating*	*Important recommendations*	*Critical recommendations*
11	2013/139	Audit of security, asset management and procurement activities in the UNHCR sub office Dadaab in Kenya	20-Dec-13	Partially Satisfactory	5	—
12	2013/145	Audit of UNHCR operations in Ghana	26-Dec-13	Partially Satisfactory	7	—
13	2013/147	Audit of UNHCR operations in Iraq	30-Dec-13	Partially Satisfactory	8	—
14	2013/146	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	30-Dec-13	Unsatisfactory	3	3
15	2014/023	Audit of UNHCR operations in Angola	22-Apr-14	Partially Satisfactory	7	—
16	2014/025	Audit of UNHCR operations in Kyrgyzstan	22-Apr-14	Partially Satisfactory	6	—
17	2014/039	Audit of UNHCR operations in Malawi	13-May-14	Partially Satisfactory	8	—
18	2014/041	Audit of UNHCR operations in Afghanistan	30-May-14	Unsatisfactory	5	3
19	2014/052	Audit of the operations of the UNHCR Regional Office in South Africa	27-Jun-2014	Partially Satisfactory	8	—
20	2014/053	Audit of the UNHCR Regional Representation in Washington	27-Jun-2014	Partially Satisfactory	9	—
21	2014/058	Audit of UNHCR operations in Gambia	30-Jun-2014	Partially Satisfactory	4	—
22	2014/059	Audit of UNHCR operations in Niger	30-Jun-2014	Partially Satisfactory	8	—
				Total	124	6

Annex III

Recommendations open for more than two years

Assignment Number	*Audit Title*	*Report Date*	*Important Recommendations*	*Critical Recommendations*	*Total Recommendations*	*Linked to Policies and System Changes*
AR2005/162/07	Audit of retrenchment benefits for UNHCR implementing partner project personnel	08-May-06	3	—	3	3
AR2006/161/01	Audit of UNHCR fleet management	06-Jul-07	3	—	3	2
AR2007/111/01	Audit of UNHCR operations in Guinea	16-Nov-07	2	—	2	
AR2008/166/01	Audit of the UNHCR information technology security relating to PeopleSoft applications	17-Oct-08	2	1	3	3
AR2008/110/03	Audit of UNHCR procurement activities in the Democratic Republic of the Congo	28-Oct-09	1	—	1	—
AR2008/162/02	Audit of the UNHCR Human Resources (PeopleSoft) Module	25-May-09	2	—	2	2
AR2008/141/04	Audit of UNHCR operations in Afghanistan	19-Aug-09	1	—	1	1
AR2009/111/02	Audit of UNHCR operations in Ghana	20-Jan-10	1	—	1	
AR2009/121/03	Audit of the implementation of the shelter construction programme in the UNHCR operations in Georgia	29-Apr-10	1	—	1	1
AR2010/111/01	Audit of UNHCR operations in Sierra Leone	26-Jul-10	1	—	1	1
AT2010/166/02	Audit of Focus System	29-Oct-10	1	—	1	
AR2010/131/05	Audit of UNHCR operations in Jordan - Iraqi situation	14-Dec-10	1	—	1	1
AR2010/160/02	Audit of UNHCR anti-fraud controls in registration, refugee status determination and resettlement	23-Nov-11	1	—	1	1

Assignment Number	*Audit Title*	*Report Date*	*Important Recommendations*	*Critical Recommendations*	*Total Recommendations*	*Linked to Policies and System Changes*
AR2011/111/01	Audit of the UNHCR Regional Representation for West Africa	15-Dec-11	2	—	2	1
AR2011/162/01	Audit of the UNHCR human resources management functions outposted to the Global Service Centre	27-Jul-11	1	—	1	1
AT2011/166/02	Audit of the arrangements for business continuity and disaster recovery for non-PeopleSoft applications	15-Dec-11	4	—	4	2
AT2011/166/03	Post-implementation audit of the Performance Appraisal Management System in UNHCR	08-May-12	2	—	2	—
Total number of recommendations open for over two years			29	1	30	19

Annex IV

Past due critical recommendations

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2008/166/01	Audit of the UNHCR information technology security relating to PeopleSoft applications	The UNHCR Division of Information Systems and Telecommunications should, in coordination with the senior management, formulate a comprehensive information security policy to protect UNHCR information assets.	In May 2014, UNHCR indicated that the Information and Communications Technology policy had been drafted and was in the process of being cleared for formal issuance.	17-Oct-08	31-Dec-12	31-Oct-14
AR2011/112/02	Audit of UNHCR operations in Somalia	The UNHCR Representation in Somalia should implement required security measures to ensure full compliance with Minimum Operating Security Standards.	In January 2014, UNHCR stated that they are awaiting the United Nations Department of Safety and Security's assessment for Branch Office Somalia in Nairobi.	24-Dec-12	31-Mar-13	30-Apr-14
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The Office of the High Commissioner should engage the Government of Ethiopia to seek redress for the breaches of the Country Agreement, the Implementing Partner (IP) agreement, and the provisions of the Right of Use Agreements by the Government IP.	In November 2013, OIOS requested that UNHCR send a more formal plan of action to close this recommendation.	25-Mar-13	31-Dec-13	30-Apr-14

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The UNHCR Representation in Ethiopia should implement an action plan to follow up on all recommendations in Implementing Partner (IP) external audit reports, including: (a) assessing the validity of commitments reported as expenditures ($563,000) and unauthorized over-expenditures ($1.8 million), and (b) recovering unsupported expenditures ($51,000); and (c) addressing weaknesses identified at all IPs including the weak budget monitoring, procurement and asset controls, and (d) assessing whether to reduce project activities given to IPs in order to reduce risks of loss of financial resources.	In November 2013, UNHCR stated that they were verifying supporting documentation for an implementing partner expenditures amounting to $523,000	25-Mar13	31-Dec-13	30-Apr-14
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The UNHCR Representation in Ethiopia should develop an action plan to ensure that the Results Based Management Framework defines adequate performance indicators and targets for each of the Implementing Partner agreements in order to gauge the envisioned level of achievement of UNHCR standards.	In November 2013, OIOS requested that UNHCR send supporting documentation enabling the link between output targets set for IPs to performance targets for UNHCR as a whole.	25-Mar-13	31-Dec-13	30-Apr14

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2013/113/05	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	The UNHCR Representation in Mozambique should: ensure that it has sufficient staff resources dedicated to the processing of payment vouchers and an appropriate segregation of duties in all of its offices; and put procedures in place for ensuring that processed payment vouchers are filed with their original supporting documents as required by the UNHCR Manual.	No update received	30-Dec-13	31-Jan14	Not available
AR2013/113/05	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	The UNHCR Representation in Mozambique should: (a) arrange for the staff handling administrative and finance functions to complete mandatory training sessions including those for International Public Sector Accounting Standards, the MSRP system and Focus; and (b) locate the 67 missing payment vouchers and review them to ensure that they are appropriately supported by original invoices and certifications of the receipt of relevant goods and services.	No update received	30-Dec-13	31-Mar-14	Not available

Assignment Number	*Audit Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2013/113/05	Audit of financial, procurement and asset management in UNHCR operations in Mozambique	The UNHCR Representation in Mozambique should: (a) put in place an action plan and enhance supervisory oversight to ensure that bank reconciliations are consistently prepared on a monthly basis; (b) finalize the reconstruction of bank reconciliations for prior periods; and (c) ensure that offline payments are reconciled and recorded in the Managing for Systems, Resources and People system.	No update received	30-Dec-13	31-Mar-14	Not available